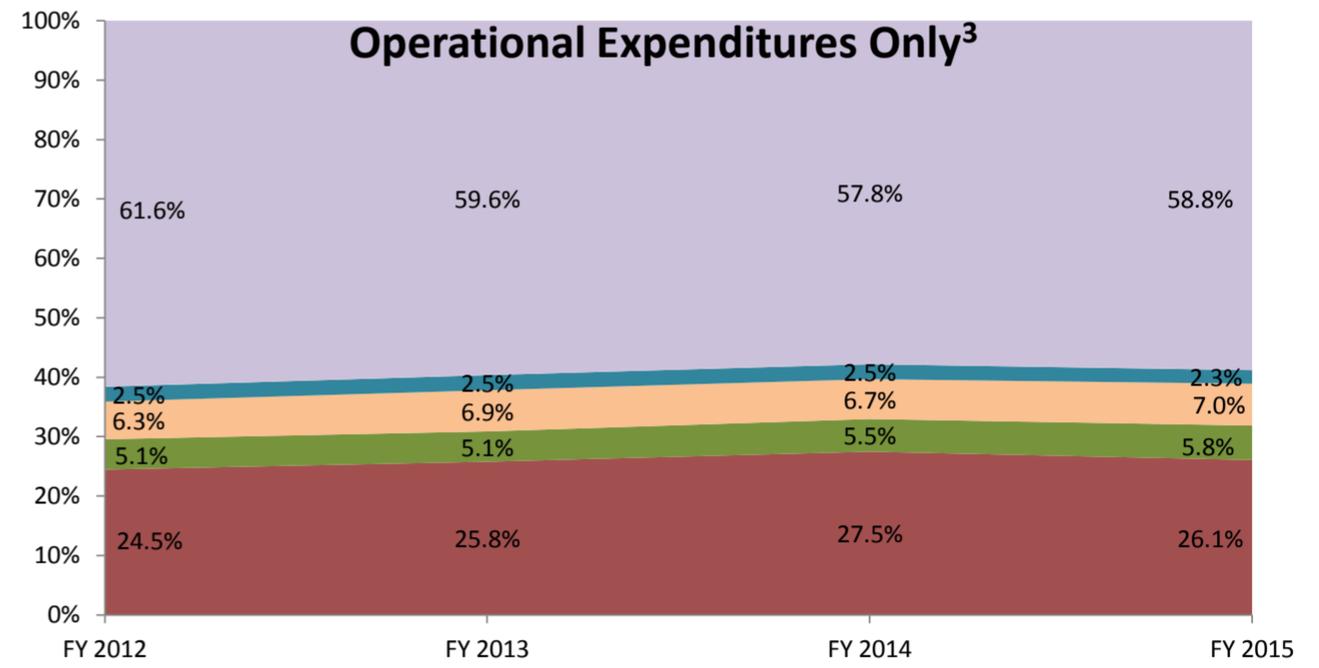
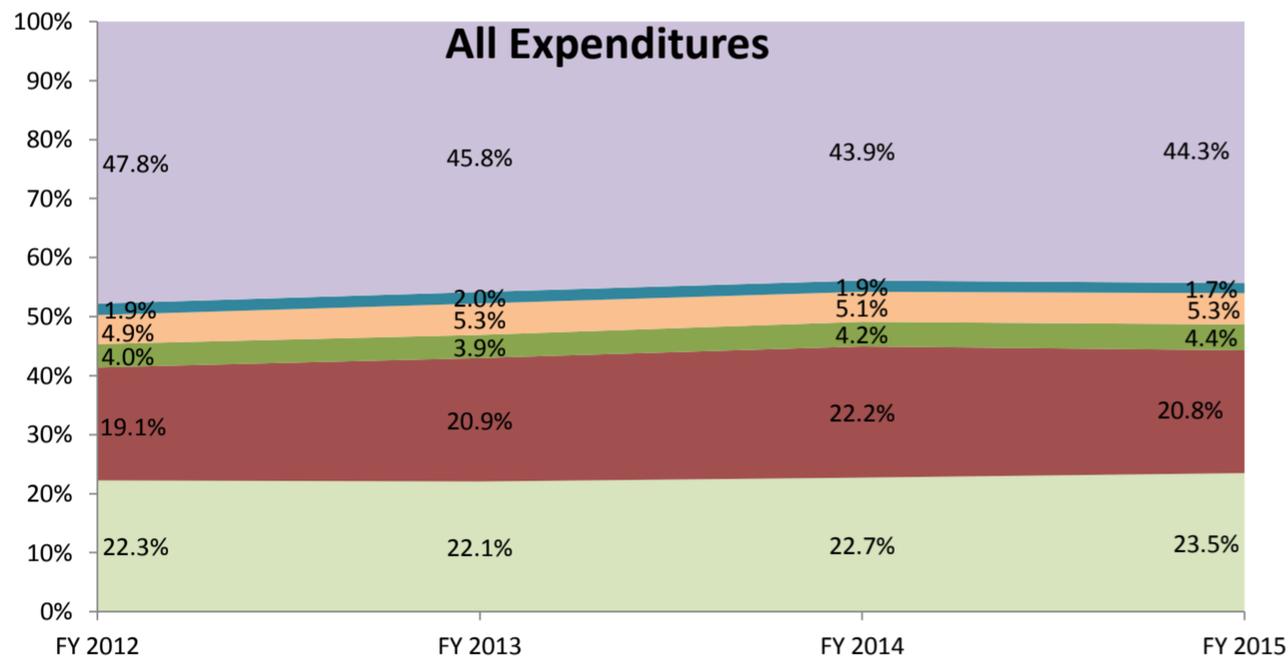


School Corporation Expenditures by Account
Biannual Financial Report Data
Union Township School Corp (6530)

| Instructional Expenditures | | | | | | | | | | | | |
|-------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Student Academic Achievement | \$8,920,737 | 51.6% | \$7,660,420 | 46.9% | \$7,521,000 | 47.8% | \$7,131,102 | 45.8% | \$6,860,476 | 43.9% | \$7,188,711 | 44.3% |
| Student Instructional Support | \$1,002,649 | 5.8% | \$1,106,762 | 6.8% | \$1,078,779 | 6.9% | \$1,132,797 | 7.3% | \$1,093,596 | 7.0% | \$1,138,151 | 7.0% |
| Total | \$9,923,386 | 57.4% | \$8,767,182 | 53.6% | \$8,599,779 | 54.7% | \$8,263,899 | 53.1% | \$7,954,072 | 50.9% | \$8,326,862 | 51.3% |

| Non Instructional Expenditures | | | | | | | | | | | | |
|--------------------------------|----------------------|--------------|----------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| | FY 2006 ¹ | | FY 2009 ² | | FY 2012 | | FY 2013 | | FY 2014 | | FY 2015 | |
| | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total | Amount | % of Total |
| Overhead and Operational | \$3,125,093 | 18.1% | \$3,736,818 | 22.9% | \$3,633,446 | 23.1% | \$3,865,575 | 24.8% | \$4,127,536 | 26.4% | \$4,085,481 | 25.2% |
| Non Operational | \$4,243,696 | 24.5% | \$3,842,057 | 23.5% | \$3,501,073 | 22.3% | \$3,434,672 | 22.1% | \$3,552,715 | 22.7% | \$3,810,261 | 23.5% |
| Not Categorized | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total | \$7,368,789 | 42.6% | \$7,578,875 | 46.4% | \$7,134,518 | 45.3% | \$7,300,248 | 46.9% | \$7,680,251 | 49.1% | \$7,895,742 | 48.7% |

| | | | | | | |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Grand Total | \$17,292,175 | \$16,346,057 | \$15,734,297 | \$15,564,146 | \$15,634,324 | \$16,222,604 |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|



- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Township School Corp (6530)

| Account | | | | | | | Percent Change | | |
|--|-----------------------------------|---|--------------------|--------------------|--------------------|--------------------|----------------|--------------|-------------|
| | FY 2006 | FY 2009 | FY 2014 | FY 2015 | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 | | |
| Student Academic Achievement | | | | | | | | | |
| 11050 | Regular Programs | Full Day Kindergarten | \$233,929 | \$316,194 | \$252,302 | \$266,054 | 13.7% | -15.9% | 5.5% |
| 11100 | Regular Programs | Elementary | \$1,731,187 | \$2,626,351 | \$1,927,503 | \$1,961,202 | 13.3% | -25.3% | 1.7% |
| 11200 | Regular Programs | Middle/Junior High | \$1,084,893 | \$1,396,118 | \$1,413,674 | \$1,443,229 | 33.0% | 3.4% | 2.1% |
| 11300 | Regular Programs | High School | \$1,264,425 | \$1,881,981 | \$1,761,003 | \$1,811,454 | 43.3% | -3.7% | 2.9% |
| 11350 | Regular Programs | High School - Academic Honors Diploma | \$34,759 | \$5,519 | \$2,370 | \$533 | -98.5% | -90.3% | -77.5% |
| 11460 | Regular Programs | Vocational Education - Occupational Home Economics | \$67,869 | \$158,537 | \$128,280 | \$139,710 | 105.9% | -11.9% | 8.9% |
| 11590 | Regular Programs | Vocational Education - Other Vocational Ed. Programs | \$164,209 | \$169,261 | \$161,099 | \$170,547 | 3.9% | 0.8% | 5.9% |
| 12110 | Special Programs | Gifted and Talented - Gifted And Talented | \$60,752 | \$63,685 | \$67,297 | \$56,702 | -6.7% | -11.0% | -15.7% |
| 12520 | Special Programs | Culturally Different - Compensatory | \$4,500 | \$4,979 | \$4,500 | \$1,500 | -66.7% | -69.9% | -66.7% |
| 12810 | Special Programs | Special Education Preschool | \$31,172 | \$18,375 | \$0 | \$0 | NA | NA | NA |
| 12900 | Special Programs | Other Special Programs | \$346 | \$4,472 | \$0 | \$0 | NA | NA | NA |
| 14100 | Summer School Programs | Elementary | \$7,038 | \$6,756 | \$5,957 | \$7,843 | 11.4% | 16.1% | 31.6% |
| 14200 | Summer School Programs | Middle/Junior High School | \$8,967 | \$7,166 | \$0 | \$0 | NA | NA | NA |
| 14300 | Summer School Programs | High School | \$0 | \$4,573 | \$7,049 | \$17,088 | NA | 273.7% | 142.4% |
| 16100 | Remediation | Remediation Testing | \$13,551 | \$14,695 | \$15,875 | \$15,986 | 18.0% | 8.8% | 0.7% |
| 16200 | Remediation | Preventive Remediation | \$27,041 | \$46,076 | \$41,997 | \$45,906 | 69.8% | -0.4% | 9.3% |
| 17300 | Pay. to Other Gov. Units in State | Area Vocat. School (Part. Share) | \$68,544 | \$42,163 | \$131,342 | \$103,240 | 50.6% | 144.9% | -21.4% |
| 17500 | Pay. to Other Gov. Units in State | Special Ed. - Interlocal Agreements | \$459,528 | \$522,933 | \$648,939 | \$718,708 | 56.4% | 37.4% | 10.8% |
| 22220 | Instruction | Library/Media Services - School Library | \$83,308 | \$139,462 | \$148,922 | \$154,798 | 85.8% | 11.0% | 3.9% |
| 22310 | Instruction | Instruc. Related Tech. - Tech. Service Supervision and Admin. | \$247,358 | \$0 | \$0 | \$0 | NA | NA | NA |
| 25560 | Central Services | Textbks. for Rent/Resale - Public Information Services | \$181,201 | \$231,125 | \$142,369 | \$274,212 | 51.3% | 18.6% | 92.6% |
| 26497 | NA | Teachers Retir. Fund - 07 Acct. Code | \$299,096 | \$0 | \$0 | \$0 | NA | NA | NA |
| Student Academic Achievement Total | | | \$6,073,673 | \$7,660,420 | \$6,860,476 | \$7,188,711 | 18.4% | -6.2% | 4.8% |
| Student Instructional Support | | | | | | | | | |
| 21130 | Students | Attend. & Social Work Serv. - Social Work Services | \$19,221 | \$21,273 | \$26,634 | \$50,505 | 162.8% | 137.4% | 89.6% |
| 21220 | Students | Guidance Services - Counseling Services | \$133,949 | \$186,462 | \$165,158 | \$119,528 | -10.8% | -35.9% | -27.6% |
| 21340 | Students | Health Services - Nurse Services | \$85,303 | \$108,708 | \$105,390 | \$107,995 | 26.6% | -0.7% | 2.5% |
| 24100 | School Administration | Office of The Principal | \$557,347 | \$790,319 | \$796,413 | \$860,122 | 54.3% | 8.8% | 8.0% |
| Student Instructional Support Total | | | \$795,821 | \$1,106,762 | \$1,093,596 | \$1,138,151 | 43.0% | 2.8% | 4.1% |
| Overhead and Operational | | | | | | | | | |
| 23150 | General Administration | Board of Education - Legal Services | \$82,097 | \$45,817 | \$45,157 | \$43,192 | -47.4% | -5.7% | -4.4% |
| 23160 | General Administration | Board of Education - Promotion Expenses | \$5,683 | \$1,268 | \$1,823 | \$3,378 | -40.6% | 166.3% | 85.3% |
| 23190 | General Administration | Board of Education - Other Governing Body Services | \$53,884 | \$39,553 | \$41,949 | \$61,659 | 14.4% | 55.9% | 47.0% |
| 23210 | General Administration | Executive Administration - Office of The Superintendent | \$128,271 | \$174,660 | \$204,722 | \$207,533 | 61.8% | 18.8% | 1.4% |
| 23220 | General Administration | Executive Administration - Community Relations | \$0 | \$4,812 | \$1,419 | \$2,791 | NA | -42.0% | 96.7% |
| 25110 | Central Services | Fiscal Services - Office of The Business Manager | \$69,686 | \$92,256 | \$91,634 | \$107,608 | 54.4% | 16.6% | 17.4% |
| 25810 | Central Services | Admin. Tech. Services - Tech. Serv. Sup. & Admin. | \$0 | \$263,618 | \$264,266 | \$281,879 | NA | 6.9% | 6.7% |
| 26200 | Oper. & Maint. of Plant Serv. | Maintenance of Buildings | \$969,769 | \$1,139,849 | \$1,196,964 | \$1,214,100 | 25.2% | 6.5% | 1.4% |
| 26400 | Oper. & Maint. of Plant Serv. | Maintenance of Equipment | \$250,518 | \$412,709 | \$333,110 | \$394,906 | 57.6% | -4.3% | 18.6% |
| 26495 | Category not Specified | Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code | \$1,238 | \$0 | \$0 | \$0 | NA | NA | NA |
| 26600 | Oper. & Maint. of Plant Serv. | Security Services | \$18,830 | \$20,412 | \$22,528 | \$26,857 | 42.6% | 31.6% | 19.2% |
| 26700 | Oper. & Maint. of Plant Serv. | Insurance | \$84,317 | \$101,833 | \$104,016 | \$114,368 | 35.6% | 12.3% | 10.0% |
| 27010 | Student Transportation | Service Area Direction | \$91,497 | \$173,971 | \$207,293 | \$207,561 | 126.8% | 19.3% | 0.1% |
| 27100 | Student Transportation | Vehicle Operation | \$288,155 | \$359,956 | \$390,570 | \$392,071 | 36.1% | 8.9% | 0.4% |
| 27200 | Student Transportation | Monitoring Services | \$109,529 | \$121,113 | \$145,738 | \$144,475 | 31.9% | 19.3% | -0.9% |
| 27300 | Student Transportation | Vehicle Servicing and Maintenance | \$159,726 | \$149,591 | \$190,640 | \$186,690 | 16.9% | 24.8% | -2.1% |
| 27400 | Student Transportation | Purchase of School Buses | \$0 | \$0 | \$164,210 | \$153,928 | NA | NA | -6.3% |
| 27500 | Student Transportation | Insurance on Buses | \$29,583 | \$20,107 | \$19,173 | \$22,373 | -24.4% | 11.3% | 16.7% |
| 27700 | Student Transportation | Contracted Transportation Services | \$109 | \$1,099 | \$4,758 | \$7,328 | 6615.4% | 566.7% | 54.0% |
| 31100 | Food Services Operations | Service Area Direction | \$356 | \$2,079 | \$2,662 | \$3,220 | 804.0% | 54.8% | 21.0% |

School Corporation Expenditures by Account
Biannual Financial Report Data
Union Township School Corp (6530)

| Account | | | | | | | Percent Change | | |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|--------------|----------------|--------------|--|
| | FY 2006 | FY 2009 | FY 2014 | FY 2015 | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 | | |
| 31200 Food Services Operations | Food Preparation and Dispensing | \$179,813 | \$202,387 | \$200,846 | \$193,464 | 7.6% | -4.4% | -3.7% | |
| 31400 Food Services Operations | Food Purchases | \$292,989 | \$344,818 | \$309,030 | \$273,013 | -6.8% | -20.8% | -11.7% | |
| 31900 Food Services Operations | Other Food Services | \$19,076 | \$64,910 | \$185,028 | \$43,088 | 125.9% | -33.6% | -76.7% | |
| Overhead and Operational Total | | \$2,835,127 | \$3,736,818 | \$4,127,536 | \$4,085,481 | 44.1% | 9.3% | -1.0% | |
| Non Operational | | | | | | | | | |
| 33400 Category not Specified | Athletic Coaches | \$290,357 | \$305,327 | \$258,828 | \$261,437 | -10.0% | -14.4% | 1.0% | |
| 41000 Category not Specified | Land Acquisition and Development | \$4,076 | \$3,914 | \$0 | \$0 | NA | NA | NA | |
| 43000 Category not Specified | Professional Services | \$116,097 | \$0 | \$0 | \$42,673 | -63.2% | NA | NA | |
| 45100 Building Acq., Const. and Impr. | Building Acquisition, Const. and Improv. | \$1,067,843 | \$536,131 | \$157,193 | \$470,707 | -55.9% | -12.2% | 199.4% | |
| 45200 Building Acq., Const. and Impr. | Energy Savings Contracts | \$73,519 | \$89,622 | \$89,622 | \$89,622 | 21.9% | 0.0% | 0.0% | |
| 45400 Building Acq., Const. and Impr. | Sports Facilities | \$0 | \$0 | \$15,800 | \$0 | NA | NA | NA | |
| 45500 Building Acq., Const. and Impr. | Rent of Build., Facilities, and Equip. | \$467,601 | \$415,509 | \$328,386 | \$306,702 | -34.4% | -26.2% | -6.6% | |
| 47000 Category not Specified | Purchase of Mobile or Fixed Equipment | \$223,923 | \$265,678 | \$239,877 | \$174,361 | -22.1% | -34.4% | -27.3% | |
| 51100 Principal on Debt | Bonds | \$0 | \$70,000 | \$108,215 | \$105,462 | NA | 50.7% | -2.5% | |
| 51600 Principal on Debt | Other DLGF Approved Debt | \$0 | \$0 | \$9,239 | \$8,541 | NA | NA | -7.6% | |
| 52100 Interest on Debt | Bonds | \$130,066 | \$178,731 | \$143,673 | \$96,503 | -25.8% | -46.0% | -32.8% | |
| 52200 Interest on Debt | Temporary Loans | \$110,897 | \$319,231 | \$28,603 | \$28,595 | -74.2% | -91.0% | 0.0% | |
| 53100 Lease Rental | Buildings-Principal | \$1,549,333 | \$925,150 | \$1,924,100 | \$2,034,100 | 31.3% | 119.9% | 5.7% | |
| 53150 Lease Rental | Buildings-Interest | \$0 | \$538,602 | \$189,664 | \$156,762 | NA | -70.9% | -17.3% | |
| 53200 Lease Rental | Equipment-Principal | \$0 | \$0 | \$0 | \$33,797 | NA | NA | NA | |
| 53300 Lease Rental | School Buses-Principal | \$36,880 | \$114,288 | \$58,014 | \$0 | NA | NA | NA | |
| 54200 Advancements and Obligations | Common School Fund - Principal | \$92,250 | \$78,375 | \$0 | \$0 | NA | NA | NA | |
| 60700 Category not Specified | Scholarships | \$2,000 | \$1,500 | \$1,500 | \$1,000 | -50.0% | -33.3% | -33.3% | |
| Non Operational Total | | \$4,164,840 | \$3,842,057 | \$3,552,715 | \$3,810,261 | -8.5% | -0.8% | 7.2% | |
| Prorated by Fund | | | | | | | | | |
| 26491 NA | PERF - Academic Achievement | \$8,418 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26491 NA | PERF - Instructional Support | \$1,410 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26491 NA | PERF - Overhead and Operational | \$17,178 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26491 NA | PERF - Non Operational | \$526 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26492 NA | Social Security - Academic Achievement | \$351,070 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26492 NA | Social Security - Instructional Support | \$58,342 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26492 NA | Social Security - Overhead and Operational | \$93,540 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26492 NA | Social Security - Non Operational | \$21,999 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26493 NA | Workman's Compensation - Academic Achievement | \$7,338 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26493 NA | Workman's Compensation - Instructional Support | \$1,207 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26493 NA | Workman's Compensation - Overhead and Operational | \$32,930 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26493 NA | Workman's Compensation - Non Operational | \$494 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26494 NA | Group Insurance - Academic Achievement | \$729,551 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26494 NA | Group Insurance - Instructional Support | \$121,552 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26494 NA | Group Insurance - Overhead and Operational | \$127,928 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26494 NA | Group Insurance - Non Operational | \$46,665 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26496 NA | Unemployment Compensation - Academic Achievement | \$6,826 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26496 NA | Unemployment Compensation - Instructional Support | \$1,137 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26496 NA | Unemployment Compensation - Overhead and Operational | \$870 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26496 NA | Unemployment Compensation - Non Operational | \$437 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26498 NA | Severance / Early Retirement Pay - Academic Achievement | \$1,743,861 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26498 NA | Severance / Early Retirement Pay - Instructional Support | \$23,179 | \$0 | \$0 | \$0 | NA | NA | NA | |
| 26498 NA | Severance / Early Retirement Pay - Overhead and Operational | \$17,520 | \$0 | \$0 | \$0 | NA | NA | NA | |

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Union Township School Corp (6530)

| Account | FY 2006 | FY 2009 | FY 2014 | FY 2015 | Percent Change | | |
|---|--------------------|------------|------------|------------|----------------|--------------|--------------|
| | | | | | 2006 to 2015 | 2009 to 2015 | 2014 to 2015 |
| 26498 NA Severance / Early Retirement Pay - Non Operational | \$8,734 | \$0 | \$0 | \$0 | NA | NA | NA |
| Prorated by Fund Total | \$3,422,714 | \$0 | \$0 | \$0 | NA | NA | NA |